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4. Principal and Surety (§ 58*)—Lien on Bonds Deposited by Surety Corporation Not Given to Holder of Foreign Judgment.—The lien given by Acts 1906, c. 112, subc. 8, § 7, for failure in a surety company's performance of its duty prescribed by section 2, is given only for obligations established by judgments of a court within the state, and does not entitle a citizen, who had obtained a judgment against the surety company in a federal court on a government contractor's bond executed outside the state, to payment from the bonds deposited by the surety company.

[Ed. Note.—For other cases, see 8 Va.-W. Va. Enc. Dig. 331.]

Error to Circuit Court of City of Richmond.

Suit by Commonwealth, on relation of Joseph Button, Commissioner of Insurance, against the Illinois Surety Company and Joseph S. Hopkins, as receiver thereof, for authority to take possession of property deposited by the Surety Company to secure its creditors within the commonwealth. From a decree giving Ellington & Guy, Incorporated, a lien on the funds, the receiver brings error. Reversed.

Jo. Lane Stern, of Richmond, and *A. J. Hopkins*, of Chicago, Ill., for plaintiff in error.

A. B. Dickinson, of Richmond, for defendants in error.

COMMONWEALTH ex rel. MOORE, Auditor of Public Accounts, *v.* P. LORILLARD CO., Inc.

Jan. 20, 1921.

[105 S. E. 683.]

1. Appeal and Error (§ 185 (1)*)—Courts (§§ 23, 37 (2)*)—Evidence (§ 40*)—Legislature Alone Can Fix Jurisdiction of Courts of Classes of Cases; Objection of Want of Jurisdiction May Be Made Anywhere at Any Time; Supreme Court of Appeals Takes Judicial Notice of Lack of Trial Court's Jurisdiction.—The Legislature alone can fix the classes of cases of which the courts of the commonwealth are to take jurisdiction, and no consent or waiver of the parties can in any way confer a jurisdiction not so fixed, and objection for want of such jurisdiction may be made anywhere, in any way, and at any time, and the Supreme Court of Appeals, of its own motion, will take judicial notice of lack of such jurisdiction in the trial courts.

[Ed. Note.—For other cases, see 1 Va.-W. Va. Enc. Dig. 548.]

2. Statutes (§ 245*)—Statute for Relief from Erroneous Taxes Liberally Construed.—Code 1919, § 2385, which gives a speedy and in-

*For other cases see same topic and KEY-NUMBER in all Key-Numbered Digests and Indexes.

expensive relief against taxes erroneously assessed, will be liberally construed to further the remedy provided.

[Ed. Note.—For other cases, see 13 Va.-W. Va. Enc. Dig. 160.]

3. Statutes (§ 225*)—Acts Relative to Same Subject-Matter Should Be Read Together.—Statutes relative to the same subject-matter, as taxation, should be read together.

[Ed. Note.—For other cases, see 12 Va.-W. Va. Enc. Dig. 762.]

4. Taxation (§ 452*)—Remedial Statutes against Assessment Covers Income Tax; "Taxes on Land or Other Property."—In view of Acts 1916, cc. 215, 524, the tax on become is embraced in the language "taxes on land or other property," used in Code 1919, § 2385, authorizing any person assessed with taxes on land or other property aggrieved by such assessment to apply for relief to the court in which the commission may have qualified.

5. Taxation (§ 25*)—Legislature Has Sole Power to Determine What Machinery Shall Be Employed.—The Legislature has sole power to determine what machinery shall be exercised in carrying out the provisions of a law authorizing the imposition of taxes.

[Ed. Note.—For other cases, see 13 Va.-W. Va. Enc. Dig. 79.]

6. Taxation (§ 58*)—Acts Construed Most Strongly in Favor of Taxpayer.—Statutes imposing taxes are construed most strongly in favor of the taxpayer, and will not be extended to his prejudice by implication beyond the clear import of the language used.

[Ed. Note.—For other cases, see 12 Va.-W. Va. Enc. Dig. 771.]

7. Taxation (§ 319 (1)*)—Officers Could Not Provide Method of Determining Taxable Income of Foreign Corporation.—Officers administering the income tax imposed on a foreign corporation by Acts 1916, c. 472, in the absence of any method provided by the Legislature to determine how much of the company's income was derived from business done in the state, could not devise a scheme of their own to determine how much of the income was derived from its Virginia business; such power being with the Legislature alone.

[Ed. Note.—For other cases, see 13 Va.-W. Va. Enc. Dig. 79.]

Error to Hustings Court of Richmond.

Application by the P. Lorillard Company, Incorporated, for relief from income taxes against the Commonwealth of Virginia, on the relation of C. Lee Moore, Auditor of Public Accounts. To review judgment granting the relief prayed, the Commonwealth brings error. Affirmed.

The Attorney General and Jno. R. Saunders, J. Vaughan Gary, and E. Warren Wall, all of Richmond for the Commonwealth.

McGuire, Riely & Eggleston, of Richmond, for defendant in error.

*For other cases see same topic and KEY-NUMBER in all Key-Numbered Digests and Indexes.